

of State Highways, which shall be constructed so as to form a system of modern highways acceptable to the United States Government, connecting by the most practicable routes the various county seats and other principal towns of every county in the State (Sec. 1). Convicts may be used for this work. (Sec. 2). The responsibility for the work rests with the State Highway Commission. When a county shall agree to furnish one-fourth of the cost of construction of that portion of the State highway which runs through its limits, preference shall be given to that county in priority of work done. Under this arrangement one-fourth of the cost is paid by the county, one-fourth from the State Highway fund, and one-half from the Federal Aid fund. The work must be executed under the direct supervision of the State Highway Commission subject to the inspection and approval of the Secretary of Agriculture of the United States or his representative. (Sec. 3).

"The several counties, townships and road districts, in order to provide their one-fourth of the cost of constructing the system of State highways within their respective territories, may in their discretion use such road funds as they may have available, or may provide same under and pursuant to any law now in force or hereafter enacted, and the construction and improvement of the said system of State highways is declared to be a necessary public expense of the several counties, townships, and road districts." (Sec. 4).

"The State Highway Commission and the State Forester may co-operate with the county, township or district road authorities in the proper selection, planting and protection of roadside trees, and the State Highway Commission is empowered to make all necessary rules and regulations for the protection of the State highways and the roadside trees herein provided for." (Sec. 12).

(b) Maintenance of County Roads: Under "an act to provide for the maintenance of the public roads of North Carolina" the work of maintaining the roads (excepting State roads), is put under the board of county commissioners, county, township or district road commission or any other officials having charge of the road work for the county subdivisions thereof. (Sec. 5). Those counties that have issued and sold bonds for the construction or reconstruction of roads or shall do so hereafter are "authorized, instructed and directed" to levy annually during the life of the bonds a special tax on all taxable property, both real and personal, sufficient to raise an amount equal to at least 3 per cent and not more than 5 per cent of the total amount of bonds issued. (Sec. 1). This tax shall be graded from 3 per cent where the roads have cost over \$3,000 per mile to 5 per cent where the roads have cost \$1,000 a mile or less. (Sec. 3).

(c) State Financing of County Road Construction: Under an "act to encourage road building in North Carolina by State's aid" (Pub.